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AMERICAN BAKERS ASSOCIATION

1990 PLANT MANAGEMENT SALARY SURVEY

AMERICAN BAKERS ASSOCIATION

1990 PLANT MANAGEMENT SALARY SURVEY

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REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

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We are pleased to submit the results of the American Bakers Association's 1990 Plant Management Salary Survey.

We received 144 completed questionnaires representing 45 producers. Wage statistics for 4,537 and 4,290 employees in 1989 and 1988, respectively were reported on the completed questionnaires. We reviewed all questionnaires submitted and contacted respondents, if necessary, to clarify data submitted. We did omit some data from the survey. Such omitted data was received late or was clearly not prepared consistent with the survey instructions. We did not audit any information furnished in response to the survey.

The schedules attached were compiled from all survey replies while the graphs present selected statistical data.

Bond, Burke, Barton & Muehlbauer, P.C.

January 8, 1991

AMERICAN BAKERS ASSOCIATION
1990 PLANT MANAGEMENT SALARY SURVEY
PROCEDURES

The American Bakers Association (ABA) 1990 Plant Management Salary Survey was conducted as follows:

1. ABA mailed survey forms and instructions to members and non-members.

2. Respondents returned the completed forms directly to Bond, Beebe, Barton & Muckelbauer, P.C.

3. Bond, Beebe, Barton & Muckelbauer, P.C. reviewed the submitted data and contacted respondents when necessary.

4. Bond, Beebe, Barton & Muckelbauer, P.C. analyzed the data and compiled the schedules presented in this report.

AMERICAN BAKERS ASSOCIATION
1990 PLANT MANAGEMENT SALARY SURVEY
STATES BY REGION

NORTHEAST

Canada
Connecticut
Maine
Massachusetts
New Hampshire
New Jersey
New York
Pennsylvania
Rhode Island
Vermont

MIDWEST

Illinois
Indiana
Iowa
Michigan
Minnesota
Missouri
Ohio
Wisconsin

SOUTH

Alabama
Arkansas
Delaware
Florida
Georgia
Kentucky
Louisiana
Maryland
Mississippi
North Carolina
South Carolina
Tennessee
Virginia
District of Columbia
West Virginia

PLAINS

Colorado
Kansas
Montana
Nebraska
North Dakota
South Dakota
Utah
Wyoming

SOUTHWEST

Arizona
New Mexico
Oklahoma
Texas

WEST

Alaska
California
Hawaii
Idaho
Nevada
Oregon
Washington

PLANT MANAGER/GENERAL MANAGER

Responsible for the coordination of all planning activities for the manufacture, sale and distribution of bakery products. Plans, directs and coordinates any aspect of bakery operations to include engineering production, material control, quality control, shipping, warehousing, customer relations and personnel.

BAKERY OPERATION/PRODUCTION MANAGER

Responsible for the coordination of all aspects of bakery operations other than sales and sales depots. Plans and directs the training and selection of individuals for key positions. Assures the proper utilization of manpower and equipment to insure timely shipment and delivery of product. Responsible for other administrative duties delegated by plant manager, i.e., scheduling, budgeting.

PRODUCTION/LINE SUPERINTENDENT

Responsible for the coordination of production line(s). No responsibility for maintenance, sanitation, or shipping. Plans and directs the training and selection of individuals for key positions. Assures the proper utilization of manpower and equipment to insure timely shipment and delivery of product. Responsible for other administrative duties delegated by plant manager, i.e., scheduling, budgeting.

FOREMAN/FOREWOMAN/FIRST LINE SUPERVISOR (Not a Member of a Collective Bargaining Unit)

Responsible for maintaining pre-determined product quality, production efficiencies, sanitation and safety standards for shift. Trains and supervises shift production employees. Works with shift engineers and sanitors on related problems. Insures that all records and counts pertaining to his shift are accurate, complete and on time.

HOURLY PAID FOREMAN/FOREWOMAN (Covered by a Collective Bargaining Agreement)

Responsible for maintaining pre-determined product quality, production efficiencies, sanitation and safety standards for a shift. Trains and supervises shift production employees. Works with shift engineers and sanitors on related problems. Insures that all records and counts pertaining to his shift are accurate, complete and on time.

PLANT CHIEF ENGINEER

Responsible for maintaining building, machinery and equipment to maximize efficient use of scheduled production time. Directs maintenance and/or engineering staff in the bakery and all satellite units of the bakery. Maintains pertinent engineering records and reporting procedures. Directs installation of new production facilities and develops methods and process improvements.

PLANT SANITARIAN

Responsible for maintaining support to ensure that sanitation and receiving functions are in adherence to corporate standards. Assures adherence in areas of regulatory compliance, salvage, waste management, and air and water pollution control.

SHIPPING/DISTRIBUTION SUPERINTENDENT

Responsible for the shipping operation for the bakery. Plans, schedules and coordinates all activities for loading of transport vehicles and assures the correct count of product for each route to be loaded.

GARAGE SUPERINTENDENT

Responsible for the maintenance of all vehicles assigned to the bakery. This includes company cars, sales trucks, over-the-road transports and in-plant vehicles.

PLANT TRANSPORT MANAGER

Responsible for the transport operations within the plant. Schedules all runs and drivers. Selects and trains all transport drivers and maintains safety program.

PLANT SALES MANAGER

Responsible for overall plant sales and controlling selling expenses in the marketing area of the bakery through personal contacts, staffing and coverage of customers and territories. Responsible for selection and training activities and coordination of all sales efforts.

DISTRICT SALES/AREA MANAGER

Responsible for the supervision of bakery sales supervisors to achieve sales and profit goals for a segment of product market area. Services major customer accounts, identifies potential customers and directs sales development programs for the appropriate sales area. May be called branch or depot sales manager.

SALES/ROUTE SUPERVISOR

Responsible for the driver sales personnel in the servicing of routes to achieve assigned sales and profit objectives. Selects and trains personnel in account service, products, displays, returns and security aspects of sales.

PLANT OFFICE CONTROLLER/MANAGER

Responsible for operation of the plant office, controls costs, assists in business planning and budgeting. Also is responsible for the correct interpretation of accounting principles and procedures to include an analysis of the statistical information to evaluate operating results in terms of costs, budgets, trends and increased profit possibilities.

PLANT PERSONNEL/HUMAN RESOURCES MANAGER

Responsible for establishing and maintaining recruiting sources for personnel, screening applicants and completing the hiring process. Also responsible for coordinating training programs to include handling of grievances. Also assures regulatory compliance in the areas of EEOC, OSHA and AA.

PLANT THRIFT STORE MANAGER

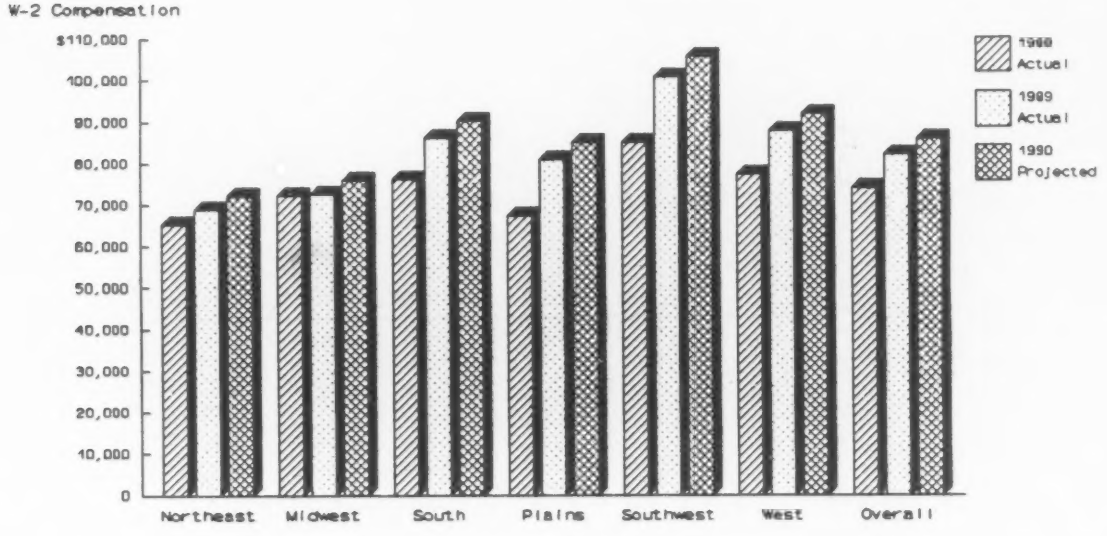
Responsible for weekly tracking of sales, cost of returns and review of destroyed product. Creates merchandising activities to develop sales, profit, customer counts, etc. Trains and develops store clerks in suggestive selling techniques, cashiering, stocking, ordering, merchandising, retailing, etc. Prepares and makes daily cash deposits. Receives returns and coordinates position/transfer to other locations in system.

AMERICAN BAKERS ASSOCIATION
1990 PLANT MANAGEMENT SALARY SURVEY
PLANT MANAGER/GENERAL MANAGER

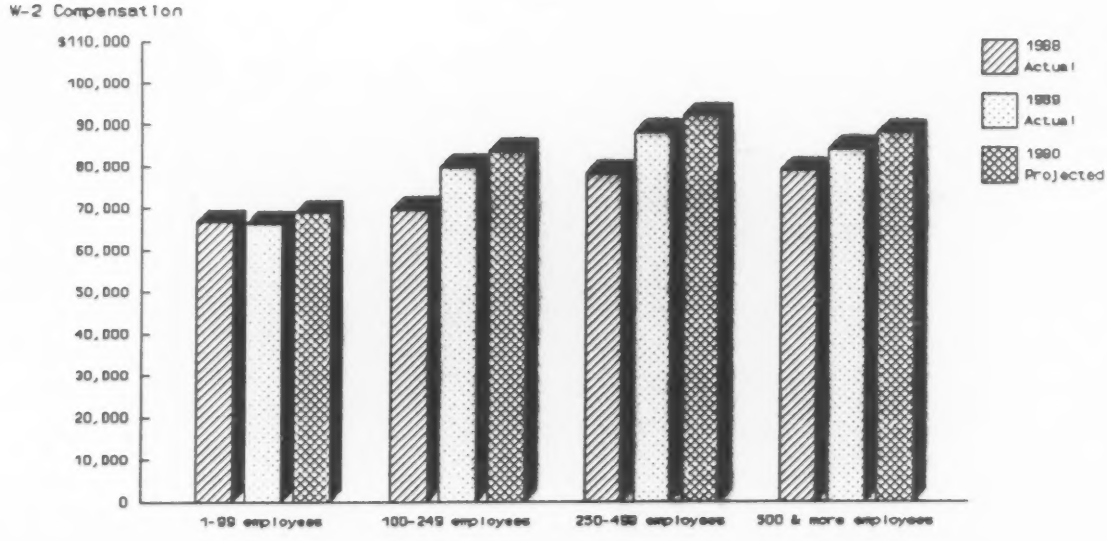
REGIONAL SALARY INFORMATION	1990 Sample Size	1988 Actual	1989 Actual	1990 Projected
Northeast				
Base salary		$ 58,607	$ 61,356	$ 64,221
Bonus/commission		6,598	7,574	7,928
Total	19	$ 65,205	$ 68,930	$ 72,149
Midwest				
Base salary		$ 62,384	$ 64,198	$ 67,036
Bonus/commission		9,753	8,310	8,677
Total	27	$ 72,137	$ 72,508	$ 75,713
South				
Base salary		$ 66,476	$ 69,730	$ 72,993
Bonus/commission		9,652	16,439	17,208
Total	43	$ 76,128	$ 86,169	$ 90,201
Plains				
Base salary		$ 59,014	$ 61,999	$ 65,155
Bonus/commission		8,227	18,882	19,843
Total	11	$ 67,241	$ 80,881	$ 84,998
Southwest				
Base salary		$ 67,385	$ 71,024	$ 74,518
Bonus/commission		17,531	29,628	31,086
Total	12	$ 84,916	$ 100,652	$ 105,604
West				
Base salary		$ 66,085	$ 68,286	$ 71,577
Bonus/commission		11,115	19,354	20,287
Total	16	$ 77,200	$ 87,640	$ 91,864
Total United States				
Base salary		$ 63,787	$ 66,597	$ 69,720
Bonus/commission	128	10,023	15,219	15,933
Total		$ 73,810	$ 81,816	$ 85,653
PLANT SIZES				
1-99 employees				
Base salary		$ 58,332	$ 58,534	$ 60,951
Bonus/commission		8,438	7,725	8,044
Total	12	$ 66,770	$ 66,259	$ 68,995
100-249 employees				
Base salary		$ 62,940	$ 66,137	$ 69,325
Bonus/commission		6,672	13,651	14,309
Total	50	$ 69,612	$ 79,788	$ 83,634
250-499 employees				
Base salary		$ 62,795	$ 65,686	$ 68,747
Bonus/commission		15,324	22,248	23,285
Total	34	$ 78,119	$ 87,934	$ 92,032
500 & more employees				
Base salary		$ 68,303	$ 71,492	$ 74,981
Bonus/commission		10,511	12,318	12,919
Total	32	$ 78,814	$ 83,810	$ 87,900
TOTAL SAMPLE SIZE	128			

EXHIBIT A

REGIONAL SALARY INFORMATION



PLANT SIZES

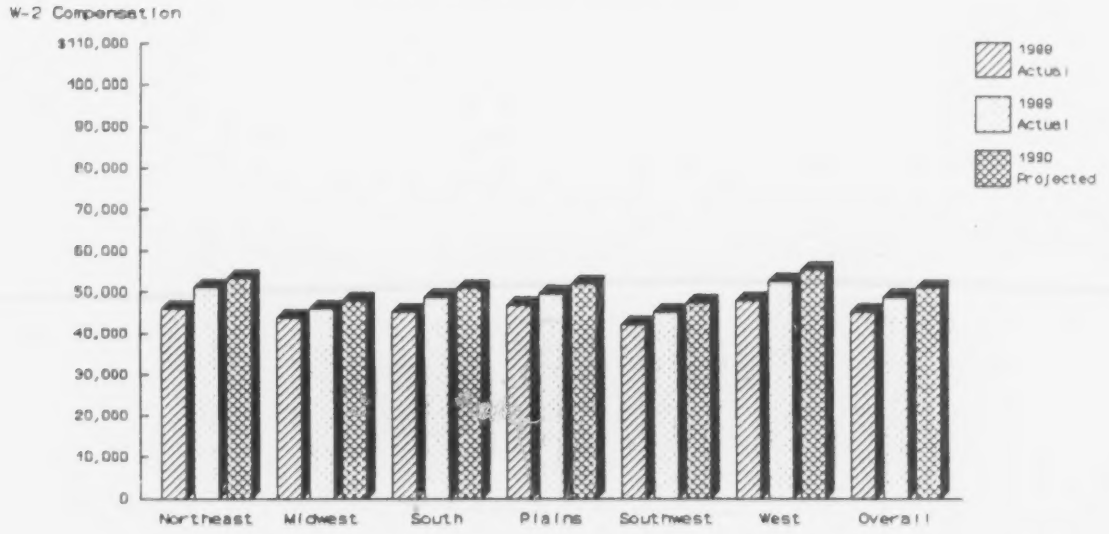


AMERICAN BAKERS ASSOCIATION
1990 PLANT MANAGEMENT SALARY SURVEY
BAKERY OPERATION/PRODUCTION MANAGER

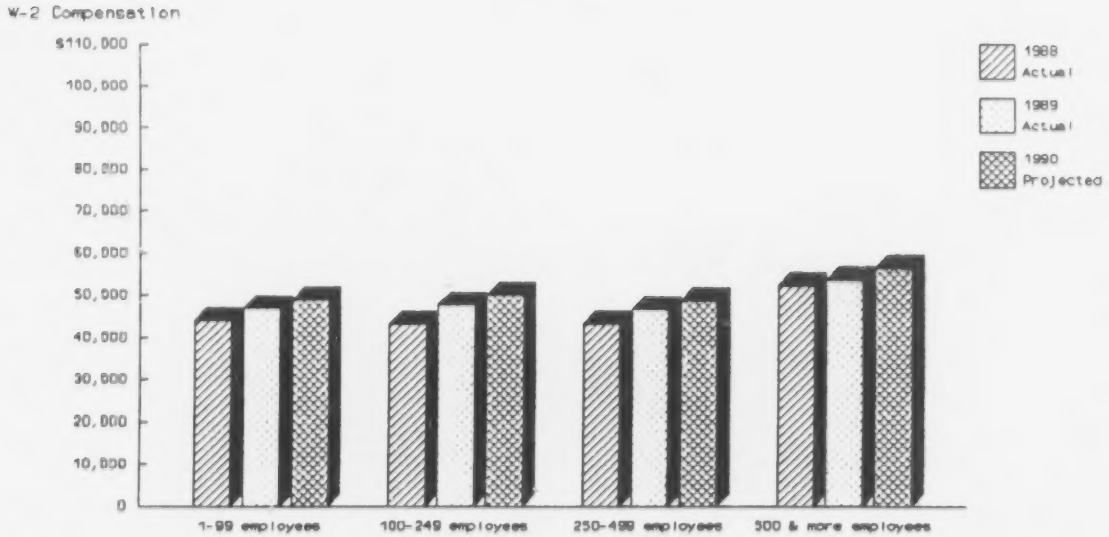
REGIONAL SALARY INFORMATION	1990 Sample Size	1988 Actual	1989 Actual	1990 Projected
Northeast				
Base salary		$ 44,554	$ 49,825	$ 52,152
Bonus/commission		1,321	1,389	1,454
Total	21	$ 45,875	$ 51,214	$ 53,606
Midwest				
Base salary		$ 42,543	$ 45,210	$ 47,208
Bonus/commission		1,201	710	741
Total	29	$ 43,744	$ 45,920	$ 47,949
South				
Base salary		$ 44,141	$ 47,124	$ 49,329
Bonus/commission		1,108	1,606	1,681
Total	24	$ 45,249	$ 48,730	$ 51,010
Plains				
Base salary		$ 46,799	$ 49,607	$ 52,132
Bonus/commission		-	-	-
Total	3	$ 46,799	$ 49,607	$ 52,132
Southwest				
Base salary		$ 42,048	$ 45,091	$ 47,309
Bonus/commission		-	-	-
Total	6	$ 42,048	$ 45,091	$ 47,309
West				
Base salary		$ 47,538	$ 50,488	$ 52,922
Bonus/commission		380	2,227	2,334
Total	14	$ 47,918	$ 52,715	$ 55,256
Total United States				
Base salary		$ 44,256	$ 47,529	$ 49,758
Bonus/commission		949	1,246	1,304
Total	97	$ 45,205	$ 48,775	$ 51,062
PLANT SIZES				
1-99 employees				
Base salary		$ 43,476	$ 45,991	$ 47,890
Bonus/commission		615	1,042	1,085
Total	12	$ 44,091	$ 47,033	$ 48,975
100-249 employees				
Base salary		$ 42,937	$ 47,432	$ 49,718
Bonus/commission		314	429	450
Total	37	$ 43,251	$ 47,861	$ 50,168
250-499 employees				
Base salary		$ 42,850	$ 45,903	$ 48,042
Bonus/commission		492	752	787
Total	26	$ 43,342	$ 46,655	$ 48,829
500 & more employees				
Base salary		$ 49,225	$ 50,453	$ 52,915
Bonus/commission	22	3,037	3,317	3,479
Total		$ 52,262	$ 53,770	$ 56,394
TOTAL SAMPLE	97			

EXHIBIT B

REGIONAL SALARY INFORMATION



PLANT SIZES

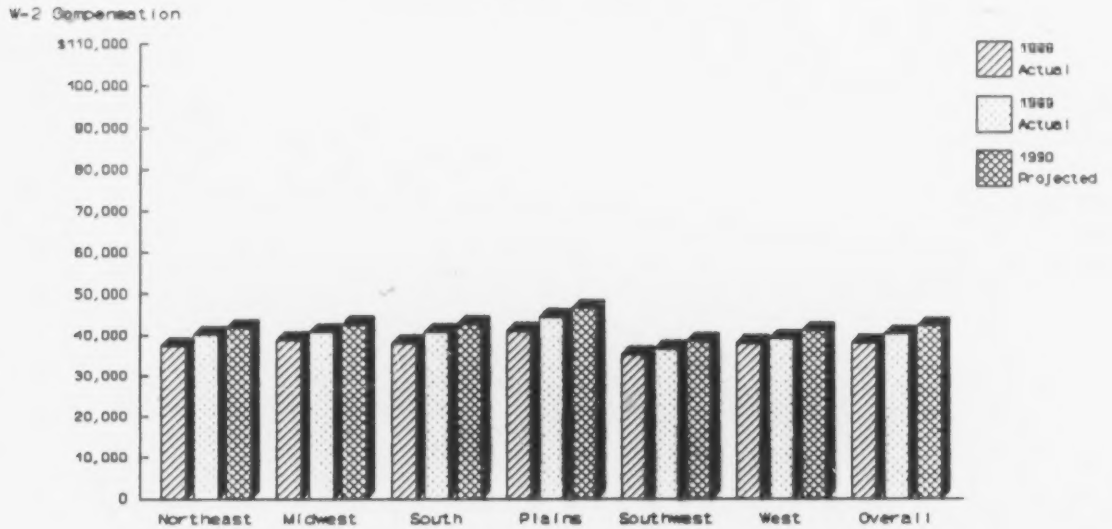


AMERICAN BAKERS ASSOCIATION
1990 PLANT MANAGEMENT SALARY SURVEY
PRODUCTION/LINE SUPERINTENDENT

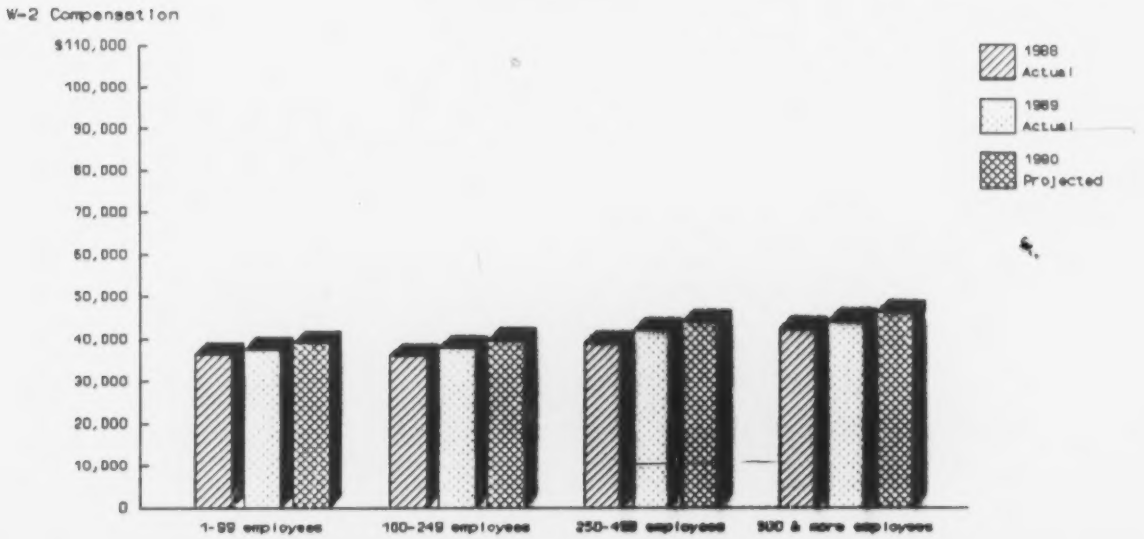
REGIONAL SALARY INFORMATION	1990 Sample Size	1988 Actual	1989 Actual	1990 Projected
Northeast				
Base salary		$ 37,310	$ 39,985	$ 41,852
Bonus/commission		103	101	106
Total	39	$ 37,413	$ 40,086	$ 41,958
Midwest				
Base salary		$ 37,234	$ 38,949	$ 40,671
Bonus/commission		1,707	1,802	1,882
Total	37	$ 38,941	$ 40,751	$ 42,553
South				
Base salary		$ 37,493	$ 39,401	$ 41,245
Bonus/commission		386	1,325	1,387
Total	64	$ 37,879	$ 40,726	$ 42,632
Plains				
Base salary		$ 39,769	$ 41,304	$ 43,406
Bonus/commission		1,200	2,938	3,088
Total	16	$ 40,969	$ 44,242	$ 46,494
Southwest				
Base salary		$ 35,270	$ 36,635	$ 38,437
Bonus/commission		-	-	-
Total	17	$ 35,270	$ 36,635	$ 38,437
West				
Base salary		$ 37,674	$ 38,141	$ 39,979
Bonus/commission		451	963	1,009
Total	29	$ 38,125	$ 39,104	$ 40,988
Total United States				
Base salary		$ 37,465	$ 39,168	$ 41,005
Bonus/commission		620	1,140	1,193
Total	202	38,085	$ 40,308	$ 42,198
PLANT SIZES				
1-99 employees				
Base salary		$ 35,910	$ 37,012	$ 38,541
Bonus/commission		439	524	546
Total	19	$ 36,349	$ 37,536	$ 39,087
100-249 employees				
Base salary		$ 35,742	$ 37,272	$ 39,069
Bonus/commission		233	579	607
Total	84	$ 35,975	$ 37,851	$ 39,676
250-499 employees				
Base salary		$ 37,987	$ 40,153	$ 42,024
Bonus/commission		964	1,861	1,948
Total	59	$ 38,951	$ 42,014	$ 43,972
500 & more employees				
Base salary		$ 41,229	$ 42,563	$ 44,640
Bonus/commission		1,063	1,500	1,573
Total	40	$ 42,292	$ 44,063	$ 46,213
TOTAL SAMPLE SIZE	202			

EXHIBIT C

REGIONAL SALARY INFORMATION



PLANT SIZES

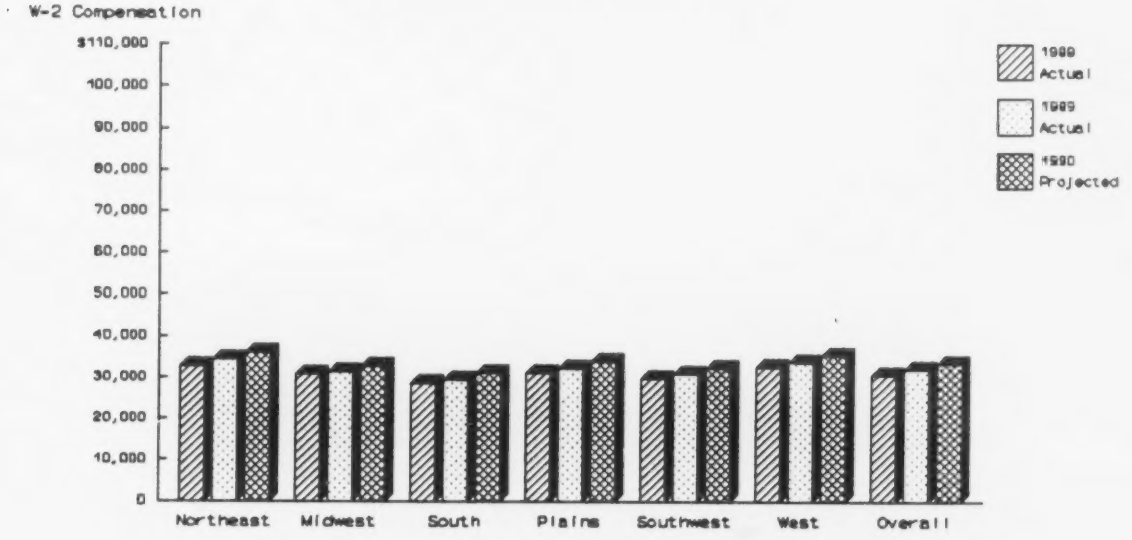


AMERICAN BAKERS ASSOCIATION
1990 PLANT MANAGEMENT SALARY SURVEY
FOREMAN/FOREWOMAN/FIRST LINE SUPERVISOR (NON-UNION)

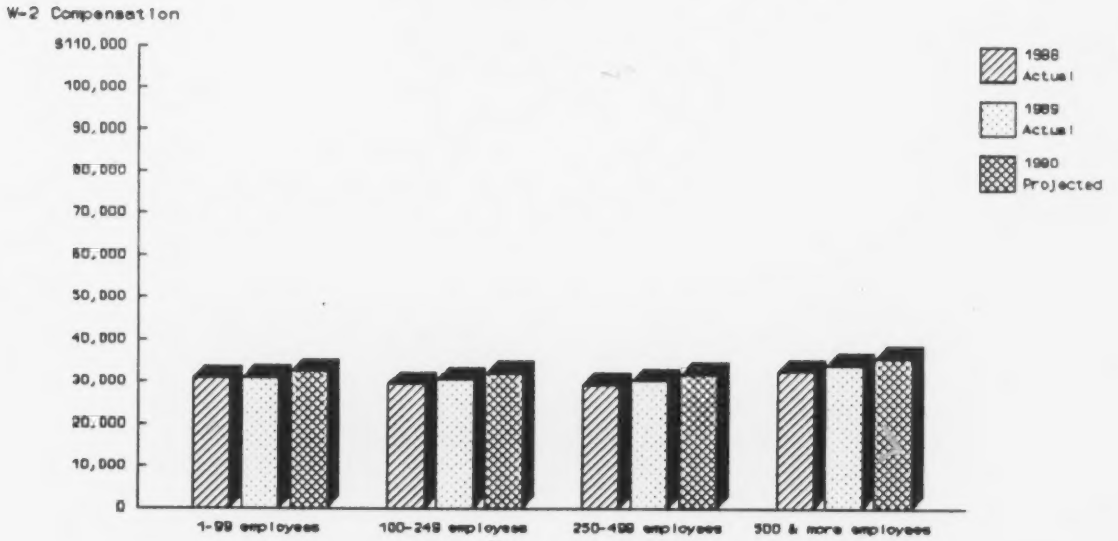
REGIONAL SALARY INFORMATION	1990 Sample Size	1988 Actual	1989 Actual	1990 Projected
Northeast				
Base salary		$ 32,487	$ 34,130	$ 35,751
Bonus/commission		173	195	204
Total	269	$ 32,660	$ 34,325	$ 35,955
Midwest				
Base salary		$ 30,637	$ 31,281	$ 32,689
Bonus/commission		43	41	43
Total	171	$ 30,680	$ 31,322	$ 32,732
South				
Base salary		$ 28,615	$ 29,571	$ 30,970
Bonus/commission		-	-	-
Total	254	$ 28,615	$ 29,571	$ 30,970
Plains				
Base salary		$ 31,085	$ 32,281	$ 33,924
Bonus/commission		-	-	-
Total	32	$ 31,085	$ 32,281	$ 33,924
Southwest				
Base salary		$ 29,657	$ 30,731	$ 32,292
Bonus/commission		-	-	-
Total	56	$ 29,657	$ 30,731	$ 32,292
West				
Base salary		$ 32,521	$ 33,638	$ 35,259
Bonus/commission		-	-	-
Total	28	$ 32,521	$ 33,638	$ 35,259
Total United States				
Base salary		$ 30,579	$ 31,774	$ 33,290
Bonus/commission		62	73	76
Total	810	$ 30,641	$ 31,847	$ 33,366
PLANT SIZES				
1-99 employees				
Base salary		$ 30,679	$ 30,887	$ 32,336
Bonus/commission		71	60	63
Total	29	$ 30,750	$ 30,947	$ 32,399
100-249 employees				
Base salary		$ 29,437	$ 30,503	$ 31,970
Bonus/commission		30	44	46
Total	234	$ 29,467	$ 30,547	$ 32,016
250-499 employees				
Base salary		$ 29,304	$ 30,258	$ 31,716
Bonus/commission		27	24	25
Total	220	$ 29,331	$ 30,282	$ 31,741
500 & more employees				
Base salary		$ 32,245	$ 33,783	$ 35,432
Bonus/commission		109	128	134
Total	327	$ 32,354	$ 33,911	$ 35,566
TOTAL SAMPLE SIZE	810			

EXHIBIT D

REGIONAL SALARY INFORMATION



PLANT SIZES



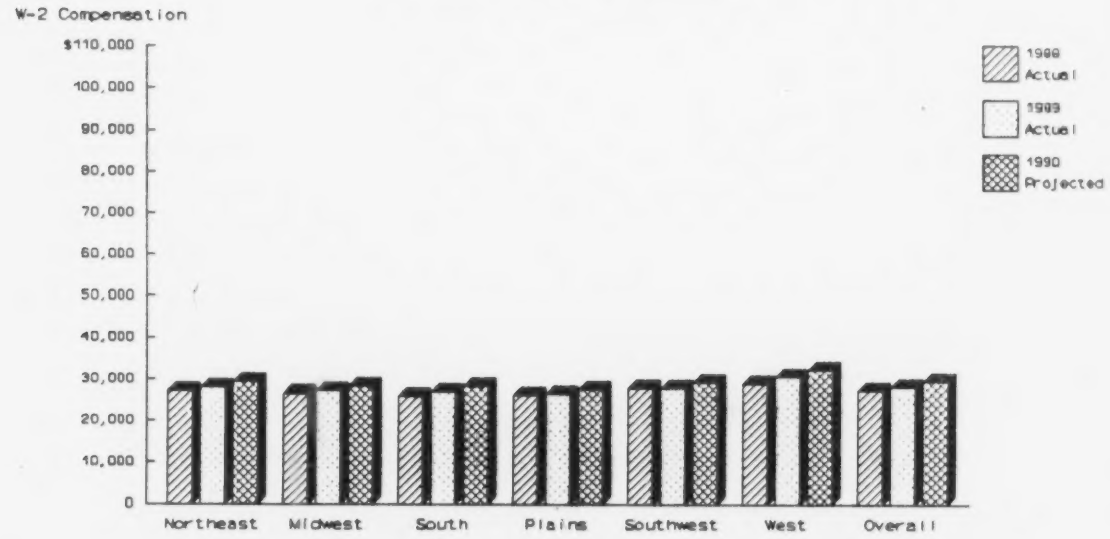
AMERICAN BAKERS ASSOCIATION
1990 PLANT MANAGEMENT SALARY SURVEY
HOURLY PAID FOREMAN/FOREWOMAN

REGIONAL SALARY INFORMATION	1990 Sample Size	1988 Actual	1989 Actual	1990 Projected
Northeast				
Base salary		$ 27,289	$ 28,058	$ 29,368
Bonus/commission		-	-	-
Total	51	$ 27,289	$ 28,058	$ 29,368
Midwest				
Base salary		$ 26,545	$ 27,118	$ 28,317
Bonus/commission		-	-	-
Total	109	$ 26,545	$ 27,118	$ 28,317
South				
Base salary		$ 25,921	$ 26,966	$ 28,228
Bonus/commission		-	-	-
Total	94	$ 25,921	$ 26,966	$ 28,228
Plains				
Base salary		$ 26,180	$ 26,277	$ 27,614
Bonus/commission		-	-	-
Total	60	$ 26,180	$ 26,277	$ 27,614
Southwest				
Base salary		$ 27,666	$ 27,677	$ 29,039
Bonus/commission		132	135	142
Total	62	$ 27,798	$ 27,812	$ 29,181
West				
Base salary		$ 28,532	$ 30,565	$ 32,038
Bonus/commission		212	75	79
Total	144	$ 28,744	$ 30,640	$ 32,117
Total United States				
Base salary		$ 27,057	$ 28,107	$ 29,425
Bonus/commission		66	37	39
Total	520	$ 27,123	$ 28,144	$ 29,464
PLANT SIZES				
1-99 employees				
Base salary		$ 24,150	$ 24,462	$ 25,472
Bonus/commission		83	63	66
Total	48	$ 24,233	$ 24,525	$ 25,538
100-249 employees				
Base salary		$ 27,785	$ 28,236	$ 29,597
Bonus/commission		115	54	57
Total	184	$ 27,900	$ 28,290	$ 29,654
250-499 employees				
Base salary		$ 27,057	$ 28,143	$ 29,454
Bonus/commission		-	-	-
Total	117	$ 27,057	$ 28,143	$ 29,454
500 & more employees				
Base salary		$ 26,895	$ 28,980	$ 30,394
Bonus/commission		50	36	38
Total	171	$ 26,945	$ 29,016	$ 30,432
TOTAL SAMPLE SIZE	520			

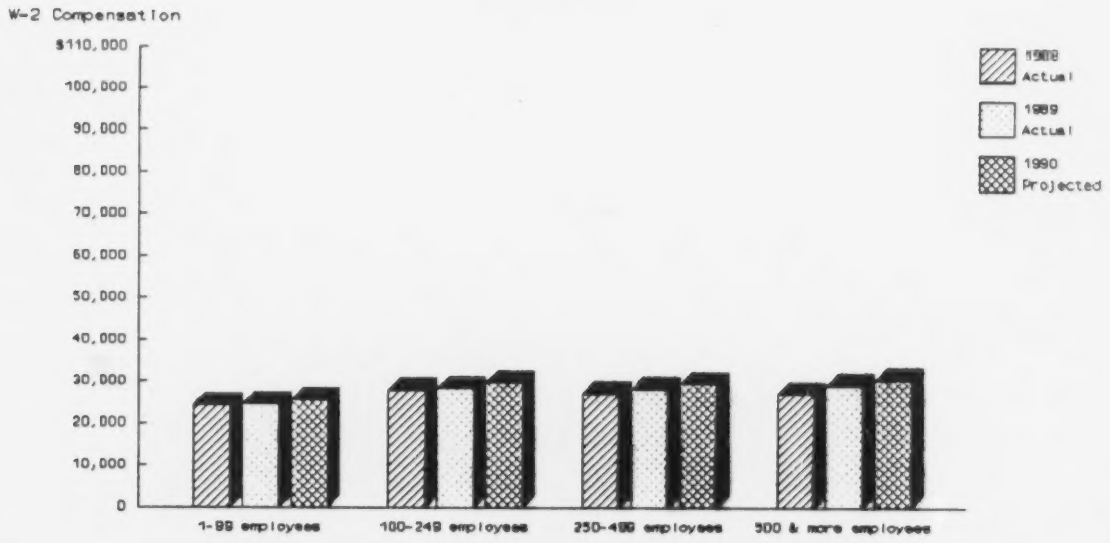
See Accountants' Compilation Report

EXHIBIT E

REGIONAL SALARY INFORMATION



PLANT SIZES

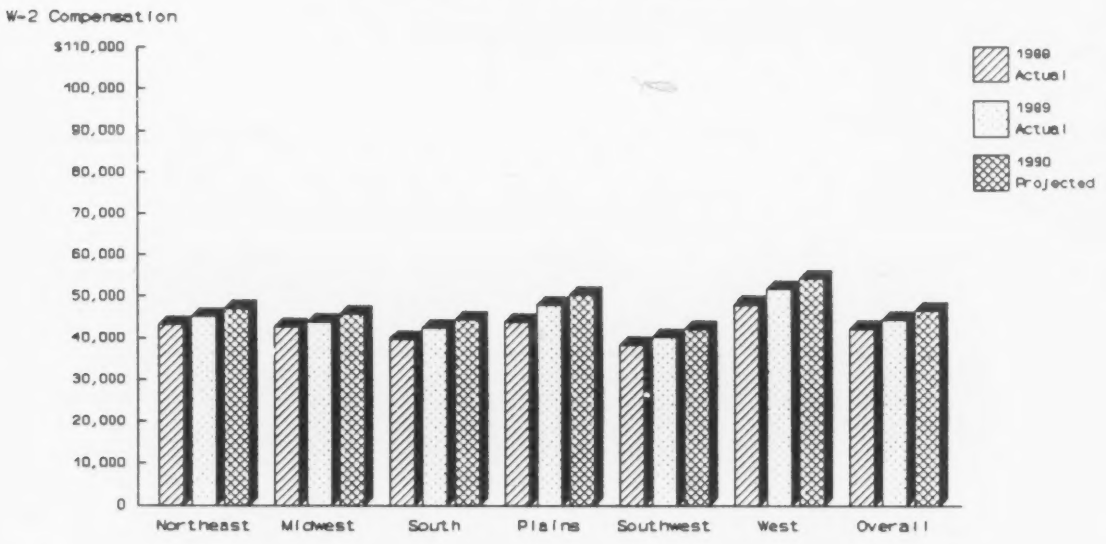


AMERICAN BAKERS ASSOCIATION
1990 PLANT MANAGEMENT SALARY SURVEY
PLANT CHIEF ENGINEER

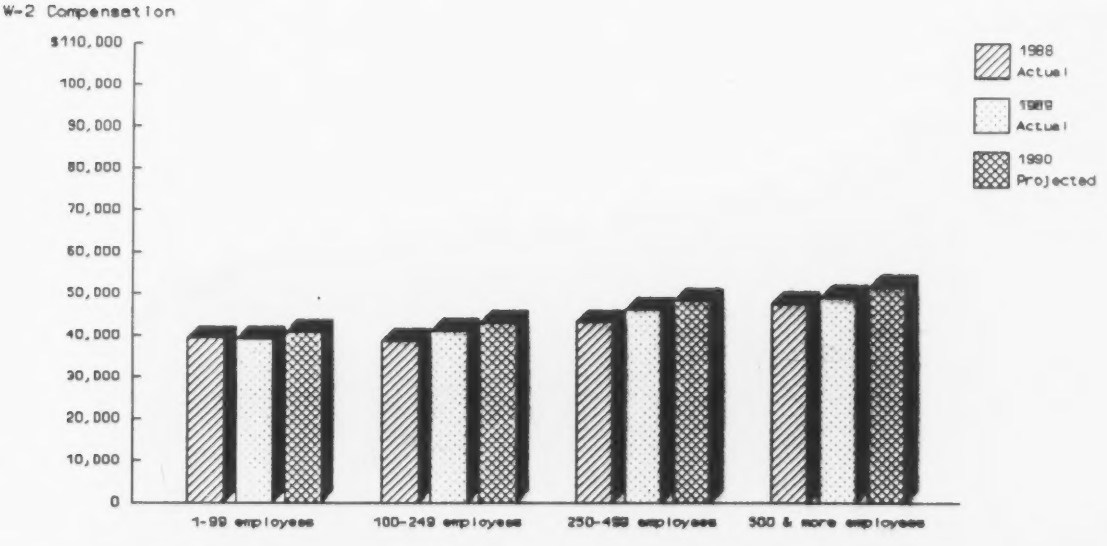
REGIONAL SALARY INFORMATION	1990 Sample Size	1988 Actual	1989 Actual	1990 Projected
Northeast				
Base salary		$ 42,731	$ 44,403	$ 46,477
Bonus/commission		505	665	696
Total	24	$ 43,236	$ 45,068	$ 47,173
Midwest				
Base salary		$ 40,581	$ 41,584	$ 43,422
Bonus/commission		2,141	2,125	2,219
Total	38	$ 42,722	$ 43,709	$ 45,641
South				
Base salary		$ 39,293	$ 40,805	$ 42,715
Bonus/commission		461	1,649	1,726
Total	50	$ 39,754	$ 42,454	$ 44,441
Plains				
Base salary		$ 41,452	$ 43,264	$ 45,466
Bonus/commission		2,242	4,687	4,926
Total	10	$ 43,694	$ 47,951	$ 50,392
Southwest				
Base salary		$ 38,255	$ 40,099	$ 42,072
Bonus/commission		-	-	-
Total	14	$ 38,255	$ 40,099	$ 42,072
West				
Base salary		$ 47,082	$ 49,173	$ 51,543
Bonus/commission		990	2,652	2,780
Total	17	$ 48,072	$ 51,825	$ 54,323
Total United States				
Base salary		$ 41,112	$ 42,589	$ 44,586
Bonus/commission		992	1,772	1,855
Total	153	$ 42,104	$ 44,361	$ 46,441
PLANT SIZES				
1-99 employees				
Base salary		$ 38,369	$ 38,341	$ 39,924
Bonus/commission		866	822	856
Total	13	$ 39,235	$ 39,163	$ 40,780
100-249 employees				
Base salary		$ 38,338	$ 39,920	$ 41,844
Bonus/commission		311	1,131	1,186
Total	59	$ 38,649	$ 41,051	$ 43,030
250-499 employees				
Base salary		$ 41,526	$ 43,531	$ 45,560
Bonus/commission		1,582	2,652	2,776
Total	45	$ 43,108	$ 46,183	$ 48,336
500 & more employees				
Base salary		$ 46,151	$ 47,067	$ 49,364
Bonus/commission		1,440	1,992	2,089
Total	36	$ 47,591	$ 49,059	$ 51,453
TOTAL SAMPLE SIZE	153			

EXHIBIT F

REGIONAL SALARY INFORMATION



PLANT SIZES

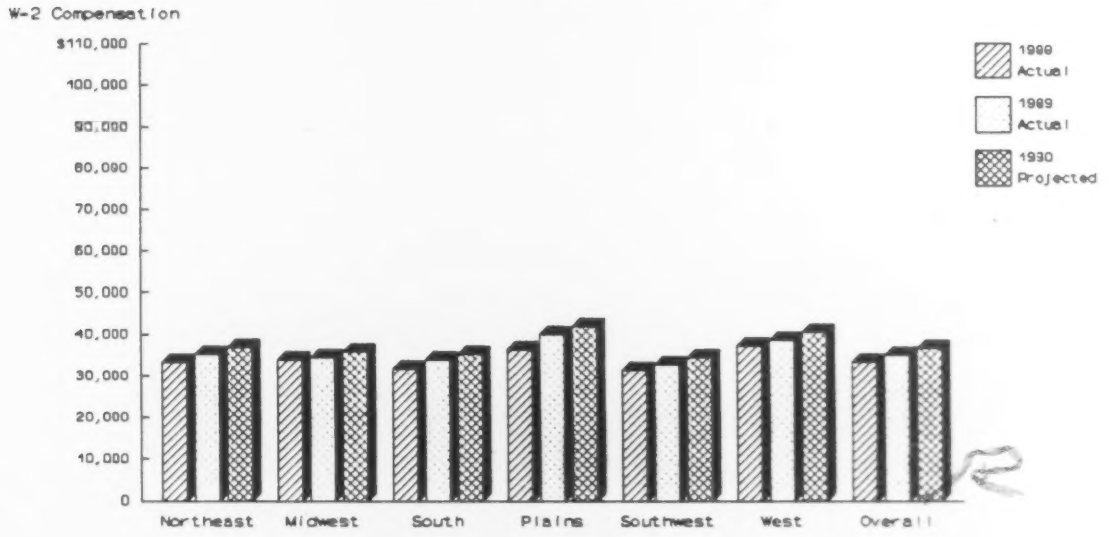


AMERICAN BAKERS ASSOCIATION
1990 PLANT MANAGEMENT SALARY SURVEY
PLANT SANITARIAN

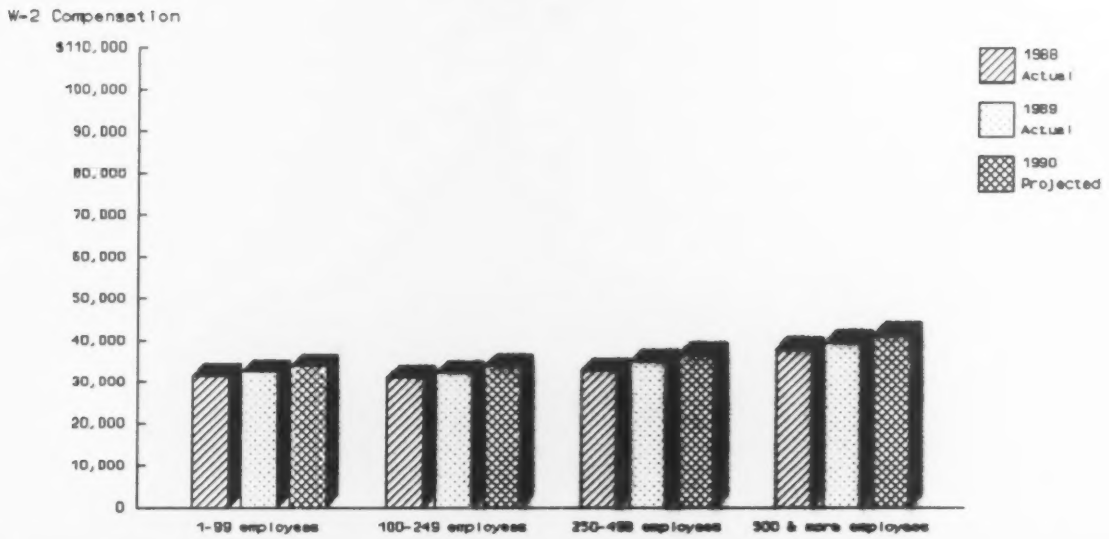
REGIONAL SALARY INFORMATION	1990 Sample Size	1988 Actual	1989 Actual	1990 Projected
Northeast				
Base salary		$ 32,857	$ 34,604	$ 36,220
Bonus/commission		580	517	541
Total	25	$ 33,437	$ 35,121	$ 36,761
Midwest				
Base salary		$ 33,358	$ 33,940	$ 35,440
Bonus/commission		434	427	446
Total	32	$ 33,792	$ 34,367	$ 35,886
South				
Base salary		$ 31,354	$ 32,582	$ 34,107
Bonus/commission		185	1,120	1,172
Total	42	$ 31,539	$ 33,702	$ 35,279
Plains				
Base salary		$ 36,204	$ 38,366	$ 40,319
Bonus/commission		265	1,562	1,642
Total	6	$ 36,469	$ 39,928	$ 41,961
Southwest				
Base salary		$ 31,484	$ 32,681	$ 34,289
Bonus/commission		-	-	-
Total	10	$ 31,484	$ 32,681	$ 34,289
West				
Base salary		$ 36,953	$ 38,624	$ 40,486
Bonus/commission		96	63	66
Total	16	$ 37,049	$ 38,687	$ 40,552
Total United States				
Base salary		$ 33,039	$ 34,310	$ 35,919
Bonus/commission		286	641	671
Total	131	$ 33,325	$ 34,951	$ 36,590
PLANT SIZES				
1-99 employees				
Base salary		$ 31,429	$ 32,424	$ 33,763
Bonus/commission		-	-	-
Total	6	$ 31,429	$ 32,424	$ 33,763
100-249 employees				
Base salary		$ 31,002	$ 32,003	$ 33,546
Bonus/commission		97	236	247
Total	54	$ 31,099	$ 32,239	$ 33,793
250-499 employees				
Base salary		$ 32,684	$ 34,240	$ 35,836
Bonus/commission		48	735	769
Total	36	$ 32,732	$ 34,975	$ 36,605
500 & more employees				
Base salary		$ 36,928	$ 38,163	$ 40,025
Bonus/commission		916	1,259	1,320
Total	35	$ 37,844	$ 39,422	$ 41,345
TOTAL SAMPLE SIZE	131			

EXHIBIT G

REGIONAL SALARY INFORMATION



PLANT SIZES

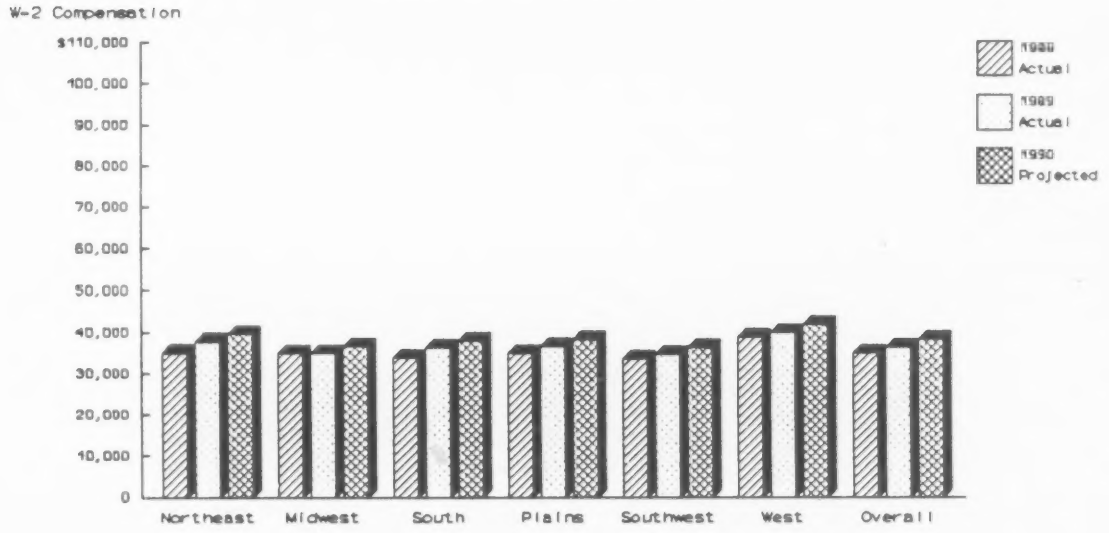


AMERICAN BAKERS ASSOCIATION
1990 PLANT MANAGEMENT SALARY SURVEY
SHIPPING/DISTRIBUTION SUPERINTENDENT

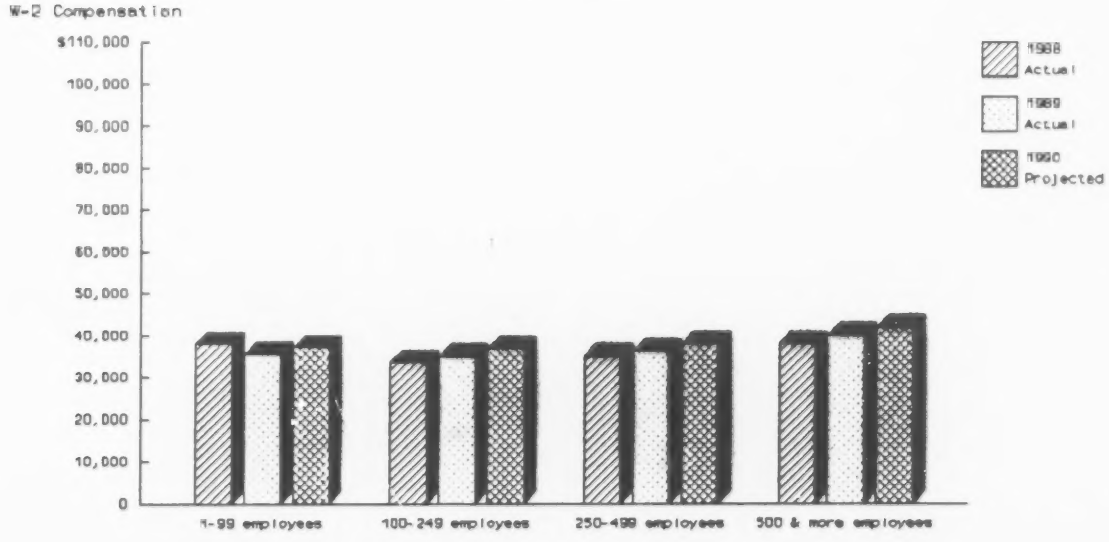
REGIONAL SALARY INFORMATION	1990 Sample Size	1988 Actual	1989 Actual	1990 Projected
Northeast				
Base salary		$ 34,567	$ 37,142	$ 38,877
Bonus/commission		531	603	631
Total	16	$ 35,098	$ 37,745	$ 39,508
Midwest				
Base salary		$ 34,406	$ 34,262	$ 35,776
Bonus/commission		652	719	751
Total	33	$ 35,058	$ 34,981	$ 36,527
South				
Base salary		$ 33,556	$ 35,188	$ 36,835
Bonus/commission		278	1,129	1,182
Total	42	$ 33,834	$ 36,317	$ 38,017
Plains				
Base salary		$ 34,611	$ 34,741	$ 36,509
Bonus/commission		254	1,808	1,900
Total	5	$ 34,865	$ 36,549	$ 38,409
Southwest				
Base salary		$ 33,556	$ 34,764	$ 36,474
Bonus/commission		-	-	-
Total	10	$ 33,556	$ 34,764	$ 36,474
West				
Base salary		$ 38,704	$ 39,216	$ 41,106
Bonus/commission		174	677	710
Total	15	$ 38,878	$ 39,893	$ 41,816
Total United States				
Base salary		$ 34,545	$ 35,640	$ 37,312
Bonus/commission		357	826	865
Total	121	$ 34,902	$ 36,466	$ 38,177
PLANT SIZES				
1-99 employees				
Base salary		$ 37,917	$ 35,508	$ 36,974
Bonus/commission		-	150	156
Total	4	$ 37,917	$ 35,658	$ 37,130
100-249 employees				
Base salary		$ 33,479	$ 34,876	$ 36,557
Bonus/commission		52	243	255
Total	53	$ 33,531	$ 35,119	$ 36,812
250-499 employees				
Base salary		$ 34,834	$ 35,607	$ 37,266
Bonus/commission		177	681	713
Total	42	$ 35,011	$ 36,288	$ 37,979
500 & more employees				
Base salary		$ 36,287	$ 37,385	$ 39,209
Bonus/commission		1,585	2,598	2,725
Total	22	$ 37,872	$ 39,983	$ 41,934
TOTAL SAMPLE SIZE	121			

EXHIBIT H

REGIONAL SALARY INFORMATION



PLANT SIZES

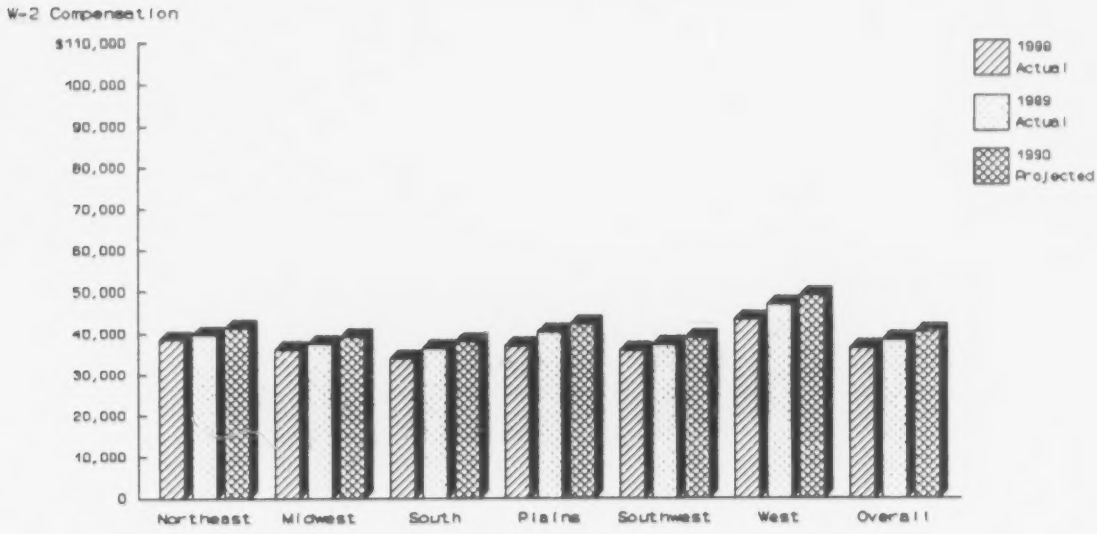


AMERICAN BAKERS ASSOCIATION
1990 PLANT MANAGEMENT SALARY SURVEY
GARAGE SUPERINTENDENT

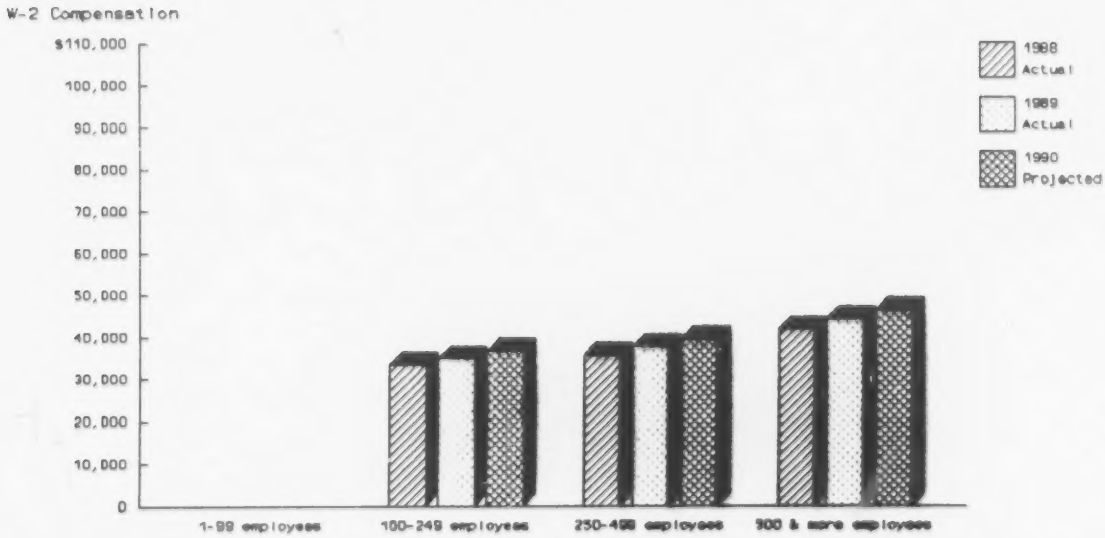
REGIONAL SALARY INFORMATION	1990 Sample Size	1988 Actual	1989 Actual	1990 Projected
Northeast				
Base salary		$ 38,356	$ 39,529	$ 41,375
Bonus/commission		55	49	51
Total	13	$ 38,411	$ 39,578	$ 41,426
Midwest				
Base salary		$ 35,399	$ 36,564	$ 38,180
Bonus/commission		726	844	881
Total	21	$ 36,125	$ 37,408	$ 39,061
South				
Base salary		$ 33,498	$ 35,027	$ 36,666
Bonus/commission		424	1,341	1,404
Total	40	$ 33,922	$ 36,368	$ 38,070
Plains				
Base salary		$ 35,379	$ 37,092	$ 38,980
Bonus/commission		1,382	2,974	3,125
Total	9	$ 36,761	$ 40,066	$ 42,105
Southwest				
Base salary		$ 35,726	$ 37,009	$ 38,830
Bonus/commission		-	-	-
Total	10	$ 35,726	$ 37,009	$ 38,830
West				
Base salary		$ 42,294	$ 44,205	$ 46,336
Bonus/commission		1,062	2,530	2,652
Total	10	$ 43,356	$ 46,735	$ 48,988
Total United States				
Base salary		$ 35,743	$ 37,172	$ 38,915
Bonus/commission		554	1,204	1,260
Total	103	$ 36,297	$ 38,376	$ 40,175
PLANT SIZES				
1-99 employees				
Base salary		$ -	$ -	$ -
Bonus/commission		-	-	-
Total	-	$ -	$ -	$ -
100-249 employees				
Base salary		$ 33,319	$ 34,516	$ 36,180
Bonus/commission		146	458	480
Total	40	$ 33,465	$ 34,974	$ 36,660
250-499 employees				
Base salary		$ 34,861	$ 36,174	$ 37,860
Bonus/commission		764	1,542	1,614
Total	37	$ 35,625	$ 37,716	$ 39,474
500 & more employees				
Base salary		$ 40,923	$ 42,446	$ 44,517
Bonus/commission		869	1,755	1,841
Total	26	$ 41,792	$ 44,201	$ 46,358
TOTAL SAMPLE SIZE	103			

EXHIBIT I

REGIONAL SALARY INFORMATION



PLANT SIZES

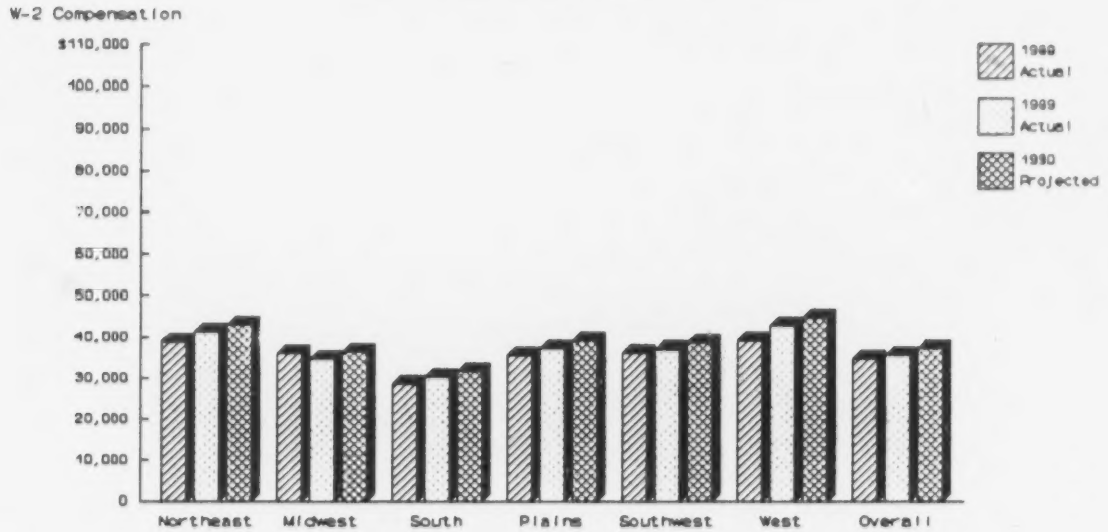


AMERICAN BAKERS ASSOCIATION
1990 PLANT MANAGEMENT SALARY SURVEY
PLANT TRANSPORTATION MANAGER

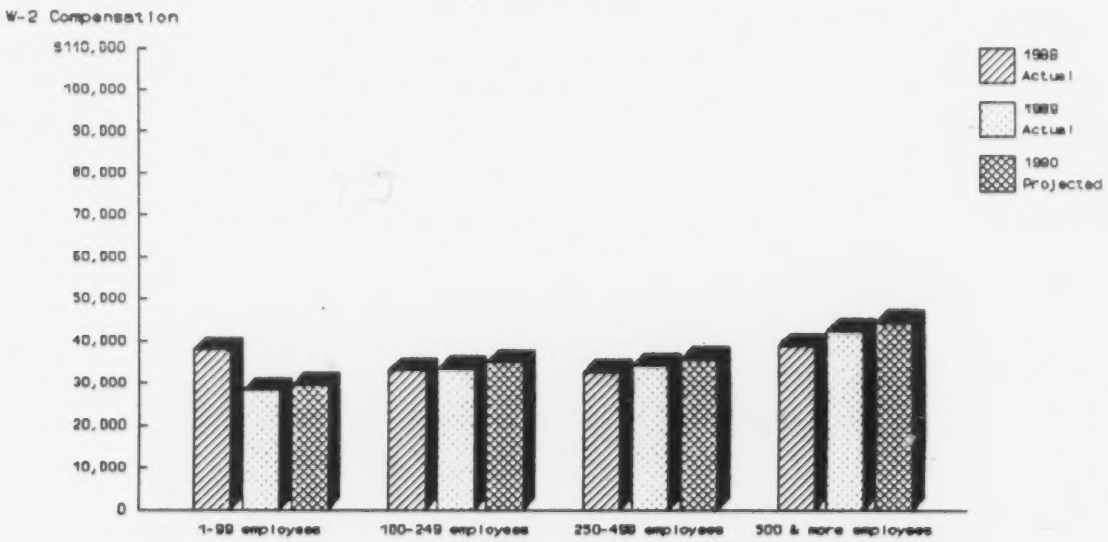
REGIONAL SALARY INFORMATION	1990 Sample Size	1988 Actual	1989 Actual	1990 Projected
Northeast				
Base salary		$ 38,808	$ 41,165	$ 43,087
Bonus/commission		76	-	-
Total	10	$ 38,884	$ 41,165	$ 43,087
Midwest				
Base salary		$ 35,429	$ 34,812	$ 36,351
Bonus/commission		602	-	-
Total	11	$ 36,031	$ 34,812	$ 36,351
South				
Base salary		$ 28,673	$ 30,284	$ 31,701
Bonus/commission		-	-	-
Total	18	$ 28,673	$ 30,284	$ 31,701
Plains				
Base salary		$ 35,445	$ 37,104	$ 38,993
Bonus/commission		-	-	-
Total	3	$ 35,445	$ 37,104	$ 38,993
Southwest				
Base salary		$ 35,920	$ 36,839	$ 38,651
Bonus/commission		-	-	-
Total	3	$ 35,920	$ 36,839	$ 38,651
West				
Base salary		$ 38,776	$ 40,037	$ 41,967
Bonus/commission		202	2,639	2,766
Total	5	$ 38,978	$ 42,676	$ 44,733
Total United States				
Base salary		$ 34,461	$ 35,293	$ 36,948
Bonus/commission		196	317	332
Total	50	$ 34,657	$ 35,610	$ 37,280
PLANT SIZES				
1-99 employees				
Base salary		$ 37,863	$ 28,318	$ 29,488
Bonus/commission		-	-	-
Total	2	$ 37,863	$ 28,318	$ 29,488
100-249 employees				
Base salary		$ 33,014	$ 33,325	$ 34,931
Bonus/commission		42	-	-
Total	20	$ 33,056	$ 33,325	$ 34,931
250-499 employees				
Base salary		$ 32,505	$ 34,029	$ 35,615
Bonus/commission		143	-	-
Total	16	$ 32,648	$ 34,029	$ 35,615
500 & more employees				
Base salary		$ 38,290	$ 40,946	$ 42,944
Bonus/commission		502	1,320	1,384
Total	12	$ 38,792	$ 42,266	$ 44,328
TOTAL SAMPLE SIZE	50			

EXHIBIT J

REGIONAL SALARY INFORMATION



PLANT SIZES

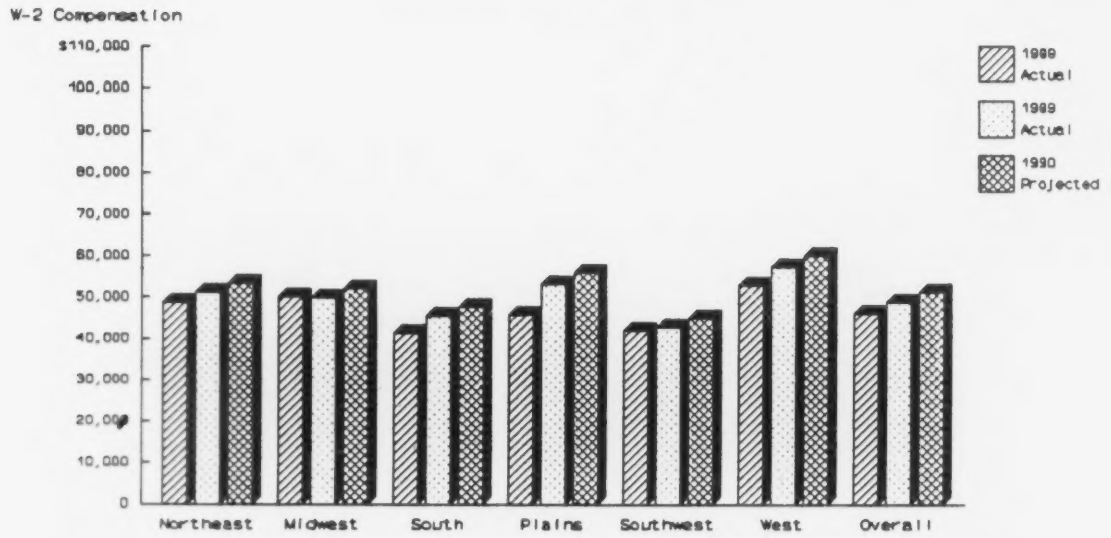


AMERICAN BAKERS ASSOCIATION
1990 PLANT MANAGEMENT SALARY SURVEY
PLANT SALES MANAGER

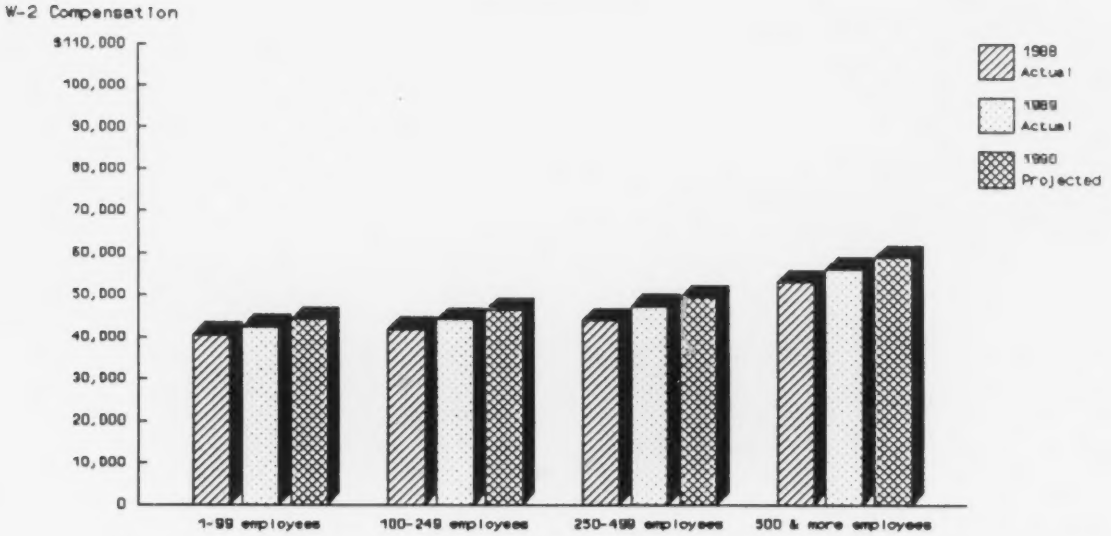
REGIONAL SALARY INFORMATION	1990 Sample Size	1988 Actual	1989 Actual	1990 Projected
Northeast				
Base salary		$ 48,016	$ 50,410	$ 52,764
Bonus/commission		704	744	779
Total	28	$ 48,720	$ 51,154	$ 53,543
Midwest				
Base salary		$ 45,903	$ 46,110	$ 48,148
Bonus/commission		4,337	3,679	3,842
Total	31	$ 50,240	$ 49,789	$ 51,990
South				
Base salary		$ 40,397	$ 42,741	$ 44,741
Bonus/commission		847	2,686	2,812
Total	40	$ 41,244	$ 45,427	$ 47,553
Plains				
Base salary		$ 41,411	$ 43,741	$ 45,967
Bonus/commission		4,349	9,362	9,839
Total	7	$ 45,760	$ 53,103	$ 55,806
Southwest				
Base salary		$ 41,837	$ 42,739	$ 44,842
Bonus/commission		-	-	-
Total	13	$ 41,837	$ 42,739	$ 44,842
West				
Base salary		$ 49,246	$ 54,485	$ 57,111
Bonus/commission		3,757	2,766	2,899
Total	11	$ 53,003	$ 57,251	$ 60,010
Total United States				
Base salary		$ 43,972	$ 46,243	$ 48,412
Bonus/commission		1,921	2,602	2,724
Total	130	$ 45,893	$ 48,845	$ 51,136
PLANT SIZES				
1-99 employees				
Base salary		$ 36,142	$ 38,331	$ 39,914
Bonus/commission		4,376	4,144	4,315
Total	6	$ 40,518	$ 42,475	$ 44,229
100-249 employees				
Base salary		$ 41,249	$ 42,686	$ 44,743
Bonus/commission		705	1,569	1,645
Total	43	$ 41,954	$ 44,255	$ 46,388
250-499 employees				
Base salary		$ 41,550	$ 43,986	$ 46,036
Bonus/commission		2,443	3,338	3,494
Total	40	$ 43,993	$ 47,324	$ 49,530
500 & more employees				
Base salary		$ 50,894	$ 53,429	$ 56,036
Bonus/commission		2,162	2,579	2,705
Total	41	$ 53,056	$ 56,008	$ 58,741
TOTAL SAMPLE SIZE	130			

EXHIBIT K

REGIONAL SALARY INFORMATION



PLANT SIZES

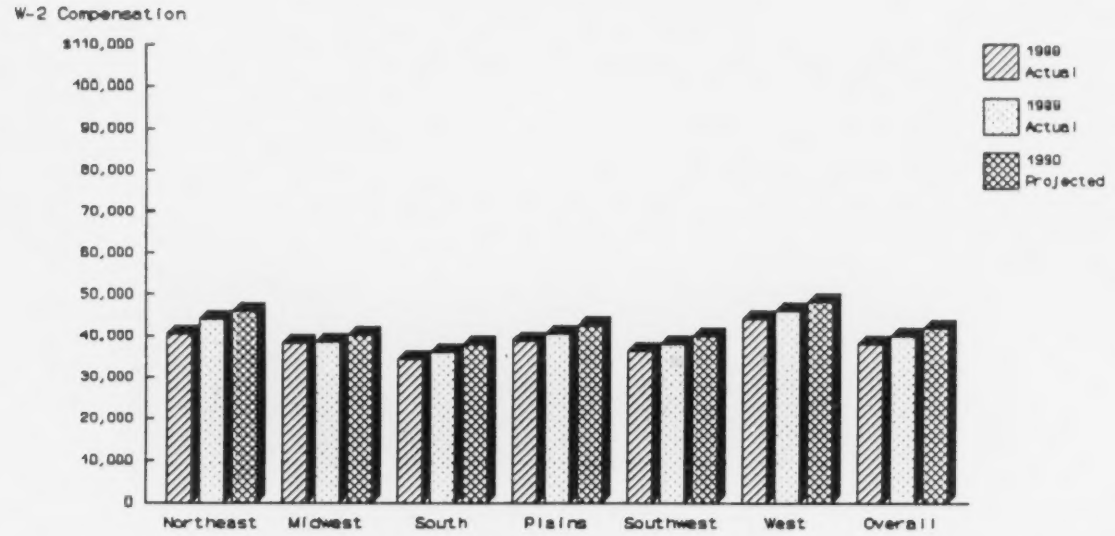


AMERICAN BAKERS ASSOCIATION
1990 PLANT MANAGEMENT SALARY SURVEY
DISTRICT SALES/AREA MANAGER

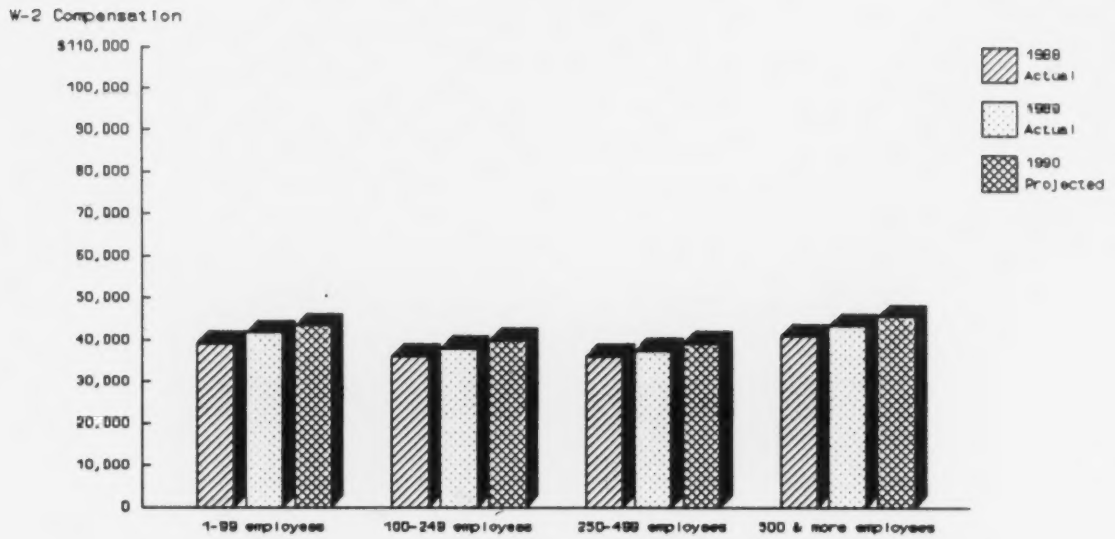
REGIONAL SALARY INFORMATION	1990 Sample Size	1988 Actual	1989 Actual	1990 Projected
Northeast				
Base salary		$ 37,940	$ 42,065	$ 44,029
Bonus/commission		2,421	1,956	2,047
Total	76	$ 40,361	$ 44,021	$ 46,076
Midwest				
Base salary		$ 32,253	$ 33,934	$ 35,434
Bonus/commission		6,083	4,568	4,770
Total	93	$ 38,336	$ 38,502	$ 40,204
South				
Base salary		$ 32,470	$ 33,699	$ 35,276
Bonus/commission		2,063	2,487	2,603
Total	153	$ 34,533	$ 36,186	$ 37,879
Plains				
Base salary		$ 37,508	$ 40,380	$ 42,435
Bonus/commission		1,257	98	103
Total	29	$ 38,765	$ 40,478	$ 42,538
Southwest				
Base salary		$ 28,476	$ 30,298	$ 31,789
Bonus/commission		7,979	7,671	8,048
Total	34	$ 36,455	$ 37,969	$ 39,837
West				
Base salary		$ 39,324	$ 40,768	$ 42,733
Bonus/commission		4,682	5,327	5,584
Total	67	$ 44,006	$ 46,095	$ 48,317
Total United States				
Base salary		$ 34,346	$ 36,375	$ 38,081
Bonus/commission		3,664	3,483	3,646
Total	452	$ 38,010	$ 39,858	$ 41,727
PLANT SIZES				
1-99 employees				
Base salary		$ 36,199	$ 39,211	$ 40,830
Bonus/commission		2,955	2,501	2,604
Total	33	$ 39,154	$ 41,712	$ 43,434
100-249 employees				
Base salary		$ 32,510	$ 34,552	$ 36,217
Bonus/commission		3,677	3,565	3,737
Total	100	$ 36,187	$ 38,117	$ 39,954
250-499 employees				
Base salary		$ 32,355	$ 33,700	$ 35,270
Bonus/commission		3,767	3,772	3,948
Total	172	$ 36,122	$ 37,472	$ 39,218
500 & more employees				
Base salary		$ 37,407	$ 40,107	$ 42,064
Bonus/commission		3,577	3,312	3,474
Total	147	$ 40,984	$ 43,419	$ 45,538
TOTAL SAMPLE SIZE	452			

EXHIBIT L

REGIONAL SALARY INFORMATION



PLANT SIZES

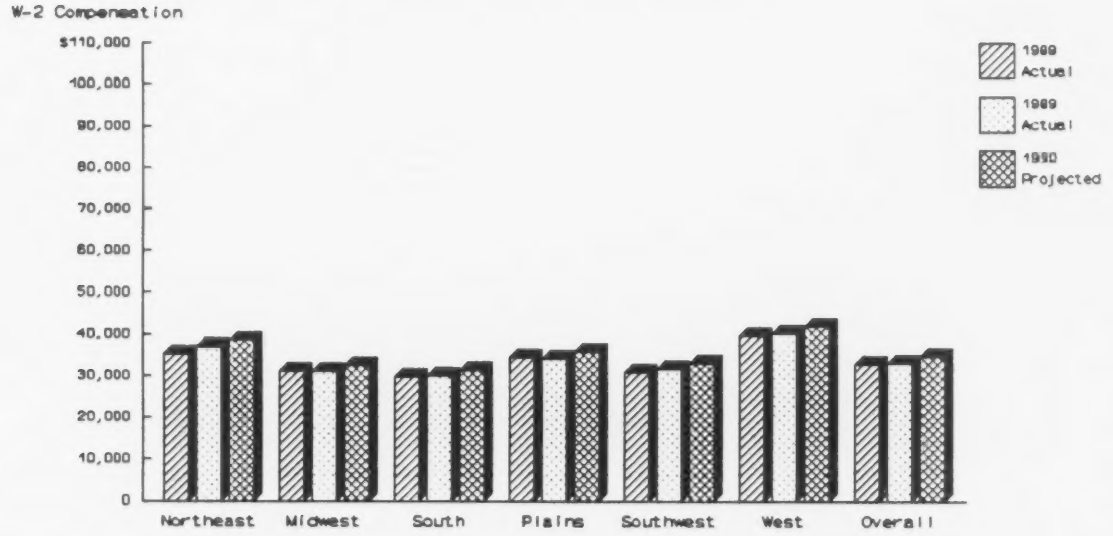


AMERICAN BAKERS ASSOCIATION
1990 PLANT MANAGEMENT SALARY SURVEY
SALES/ROUTE SUPERVISOR

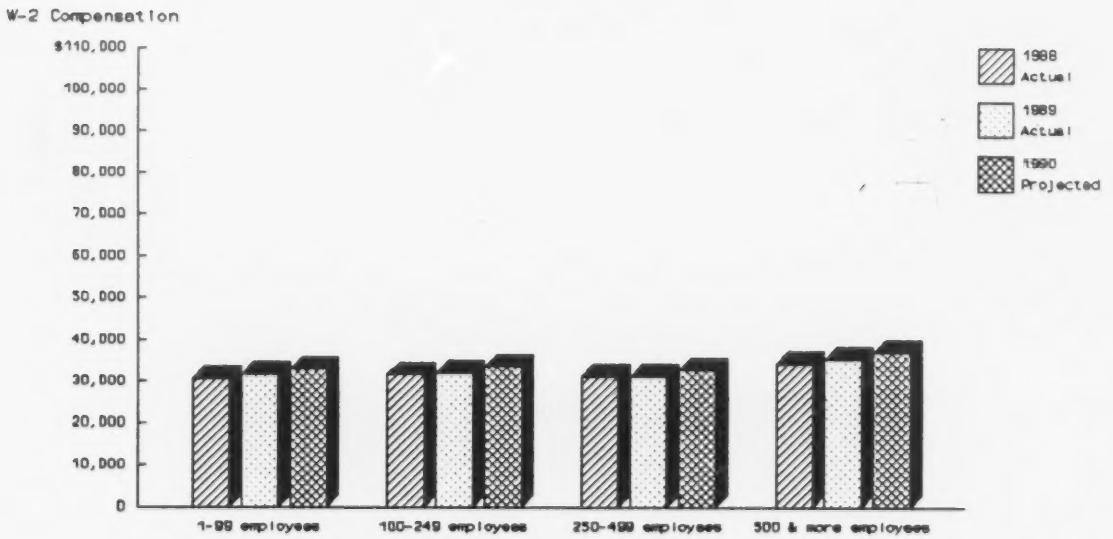
REGIONAL SALARY INFORMATION	1990 Sample Size	1988 Actual	1989 Actual	1990 Projected
Northeast				
Base salary		$ 25,193	$ 28,382	$ 29,707
Bonus/commission		9,956	8,544	8,943
Total	214	$ 35,149	$ 36,926	$ 38,650
Midwest				
Base salary		$ 24,827	$ 25,803	$ 26,943
Bonus/commission		6,193	5,315	5,550
Total	252	$ 31,020	$ 31,118	$ 32,493
South				
Base salary		$ 20,011	$ 21,754	$ 22,772
Bonus/commission		9,740	8,323	8,713
Total	491	$ 29,751	$ 30,077	$ 31,485
Plains				
Base salary		$ 22,555	$ 22,943	$ 24,111
Bonus/commission		11,872	11,118	11,684
Total	105	$ 34,427	$ 34,061	$ 35,795
Southwest				
Base salary		$ 20,591	$ 21,286	$ 22,333
Bonus/commission		10,198	10,276	10,782
Total	112	$ 30,789	$ 31,562	$ 33,115
West				
Base salary		$ 21,442	$ 21,461	$ 22,495
Bonus/commission		18,089	18,606	19,503
Total	182	$ 39,531	$ 40,067	$ 41,998
Total United States				
Base salary		$ 22,202	$ 23,566	$ 24,671
Bonus/commission		10,542	9,557	10,005
Total	1,356	$ 32,744	$ 33,123	$ 34,676
PLANT SIZES				
1-99 employees				
Base salary		$ 30,482	$ 31,546	$ 32,849
Bonus/commission		121	160	167
Total	26	$ 30,603	$ 31,706	$ 33,016
100-249 employees				
Base salary		$ 24,687	$ 24,742	$ 25,935
Bonus/commission		6,989	7,236	7,585
Total	308	$ 31,676	$ 31,978	$ 33,520
250-499 employees				
Base salary		$ 22,752	$ 24,430	$ 25,568
Bonus/commission		8,483	6,793	7,110
Total	459	$ 31,235	$ 31,223	$ 32,678
500 & more employees				
Base salary		$ 20,341	$ 21,948	$ 23,019
Bonus/commission		13,880	13,321	13,971
Total	563	$ 34,221	$ 35,269	$ 36,990
TOTAL SAMPLE SIZE	1,356			

EXHIBIT M

REGIONAL SALARY INFORMATION



PLANT SIZES

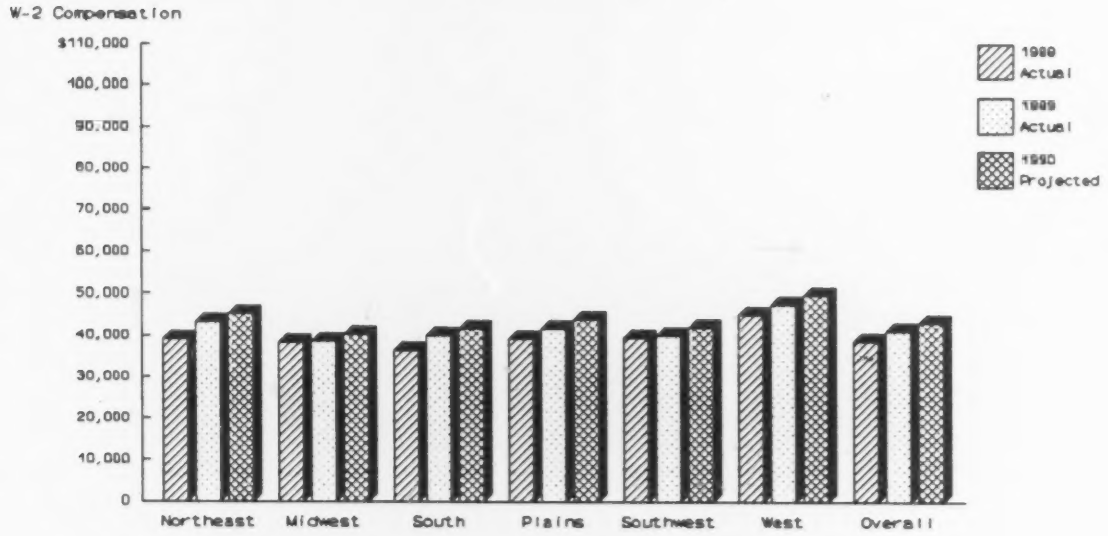


AMERICAN BAKERS ASSOCIATION
1990 PLANT MANAGEMENT SALARY SURVEY
PLANT OFFICE CONTROLLER/MANAGER

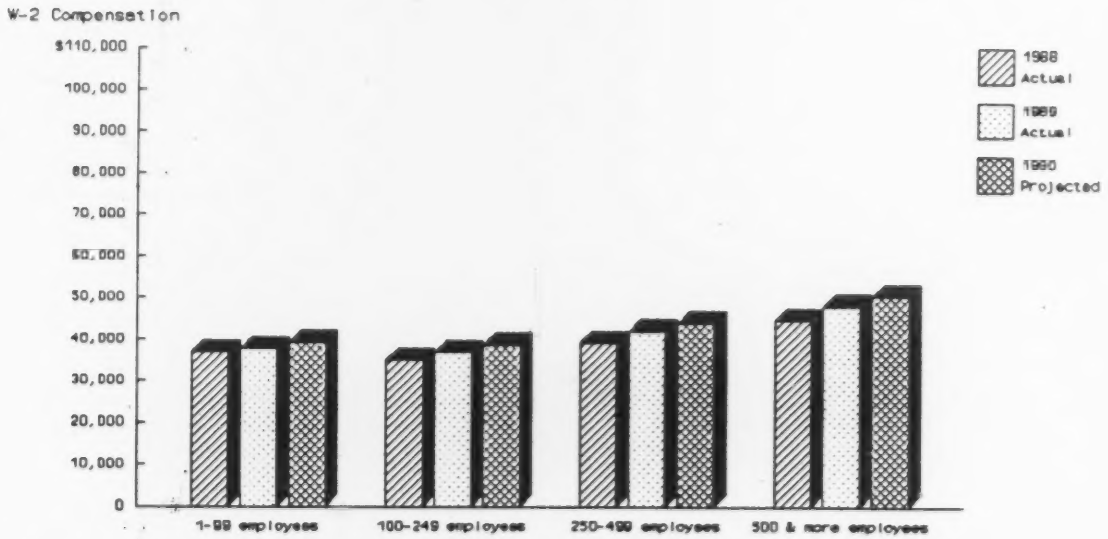
REGIONAL SALARY INFORMATION	1990 Sample Size	1988 Actual	1989 Actual	1990 Projected
Northeast				
Base salary		$ 38,019	$ 41,921	$ 43,879
Bonus/commission		981	1,211	1,268
Total	22	$ 39,000	$ 43,132	$ 45,147
Midwest				
Base salary		$ 36,785	$ 37,596	$ 39,258
Bonus/commission		1,568	968	1,011
Total	27	$ 38,353	$ 38,564	$ 40,269
South				
Base salary		$ 35,851	$ 37,951	$ 39,727
Bonus/commission		530	1,895	1,984
Total	49	$ 36,381	$ 39,846	$ 41,711
Plains				
Base salary		$ 37,889	$ 39,440	$ 41,447
Bonus/commission		1,310	2,126	2,234
Total	7	$ 39,199	$ 41,566	$ 43,681
Southwest				
Base salary		$ 39,457	$ 39,804	$ 41,762
Bonus/commission		-	-	-
Total	11	$ 39,457	$ 39,804	$ 41,762
West				
Base salary		$ 43,556	$ 45,410	$ 47,599
Bonus/commission		1,364	1,908	2,000
Total	14	$ 44,920	$ 47,318	$ 49,599
Total United States				
Base salary		$ 37,667	$ 39,589	$ 41,446
Bonus/commission		914	1,440	1,508
Total	130	$ 38,581	$ 41,029	$ 42,954
PLANT SIZES				
1-99 employees				
Base salary		$ 36,840	$ 37,603	$ 39,156
Bonus/commission		38	63	66
Total	8	$ 36,878	$ 37,666	$ 39,222
100-249 employees				
Base salary		$ 34,657	$ 36,223	$ 37,969
Bonus/commission		191	622	652
Total	55	$ 34,848	$ 36,845	$ 38,621
250-499 employees				
Base salary		$ 37,525	$ 39,672	$ 41,521
Bonus/commission		1,546	2,178	2,279
Total	36	$ 39,071	$ 41,850	$ 43,800
500 & more employees				
Base salary		$ 42,974	$ 45,688	$ 47,918
Bonus/commission		1,497	2,252	2,362
Total	31	$ 44,471	$ 47,940	$ 50,280
TOTAL SAMPLE SIZE	130			

EXHIBIT N

REGIONAL SALARY INFORMATION



PLANT SIZES

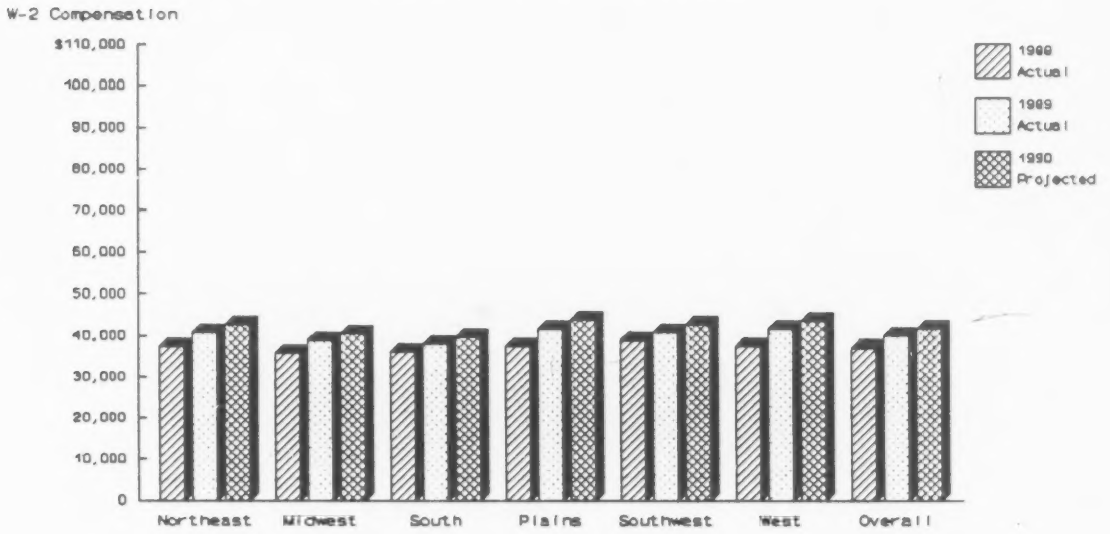


AMERICAN BAKERS ASSOCIATION
1990 PLANT MANAGEMENT SALARY SURVEY
PLANT PERSONNEL/HUMAN RESOURCES MANAGER

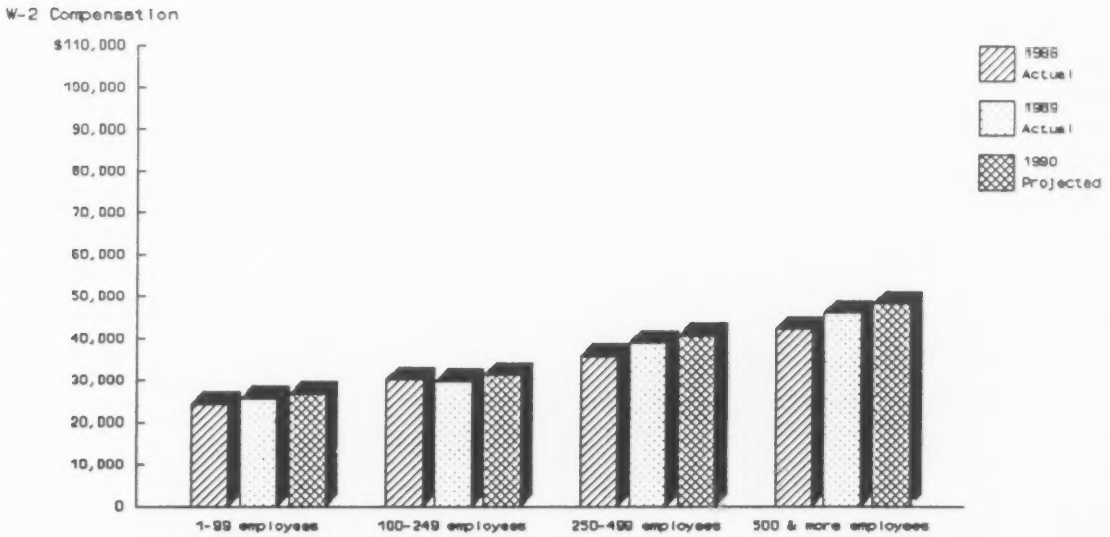
REGIONAL SALARY INFORMATION	1990 Sample Size	1988 Actual	1989 Actual	1990 Projected
Northeast				
Base salary		$ 37,378	$ 40,843	$ 42,750
Bonus/commission		126	-	-
Total	15	$ 37,504	$ 40,843	$ 42,750
Midwest				
Base salary		$ 33,967	$ 36,815	$ 38,442
Bonus/commission		1,936	1,913	1,998
Total	13	$ 35,903	$ 38,728	$ 40,440
South				
Base salary		$ 35,021	$ 36,044	$ 37,731
Bonus/commission		972	1,859	1,946
Total	15	$ 35,993	$ 37,903	$ 39,677
Plains				
Base salary		$ 37,118	$ 39,721	$ 41,743
Bonus/commission		284	1,946	2,045
Total	4	$ 37,402	$ 41,667	$ 43,788
Southwest				
Base salary		$ 38,818	$ 40,724	$ 42,728
Bonus/commission		-	-	-
Total	3	$ 38,818	$ 40,724	$ 42,728
West				
Base salary		$ 37,393	$ 39,420	$ 41,320
Bonus/commission		151	2,067	2,167
Total	10	$ 37,544	$ 41,487	$ 43,487
Total United States				
Base salary		$ 36,177	$ 38,452	$ 40,255
Bonus/commission		695	1,353	1,416
Total	60	$ 36,872	$ 39,805	$ 41,671
PLANT SIZES				
1-99 employees				
Base salary		$ 24,403	$ 25,699	$ 26,760
Bonus/commission		-	-	-
Total	3	$ 24,403	$ 25,699	$ 26,760
100-249 employees				
Base salary		$ 29,988	$ 29,712	$ 31,144
Bonus/commission		220	154	161
Total	13	$ 30,208	$ 29,866	$ 31,305
250-499 employees				
Base salary		$ 35,584	$ 38,027	$ 39,799
Bonus/commission		333	1,017	1,064
Total	15	$ 35,917	$ 39,044	$ 40,863
500 & more employees				
Base salary		$ 41,142	$ 43,910	$ 46,053
Bonus/commission		1,202	2,205	2,313
Total	29	$ 42,344	$ 46,115	$ 48,366
TOTAL SAMPLE SIZE	60			

EXHIBIT O

REGIONAL SALARY INFORMATION



PLANT SIZES

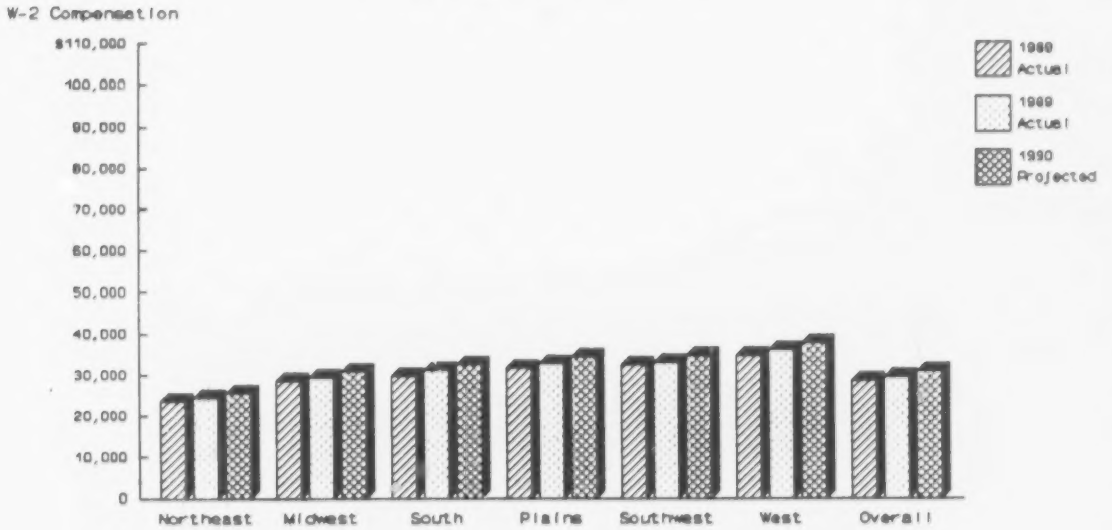


AMERICAN BAKERS ASSOCIATION
1990 PLANT MANAGEMENT SALARY SURVEY
PLANT THRIFT STORE MANAGER

REGIONAL SALARY INFORMATION	1990 Sample Size	1988 Actual	1989 Actual	1990 Projected
Northeast				
Base salary		$ 23,612	$ 24,438	$ 25,579
Bonus/commission		-	-	-
Total	27	$ 23,612	$ 24,438	$ 25,579
Midwest				
Base salary		$ 28,693	$ 29,358	$ 30,656
Bonus/commission		37	196	205
Total	20	$ 28,730	$ 29,554	$ 30,861
South				
Base salary		$ 29,805	$ 30,774	$ 32,214
Bonus/commission		16	194	203
Total	26	$ 29,821	$ 30,968	$ 32,417
Plains				
Base salary		$ 31,702	$ 32,832	$ 34,503
Bonus/commission		-	-	-
Total	4	$ 31,702	$ 32,832	$ 34,503
Southwest				
Base salary		$ 32,421	$ 33,138	$ 34,768
Bonus/commission		-	-	-
Total	8	$ 32,421	$ 33,138	$ 34,768
West				
Base salary		$ 34,543	$ 35,915	$ 37,646
Bonus/commission	-		83	87
Total	9	$ 34,543	$ 35,998	$ 37,733
Total United States				
Base salary		$ 28,558	$ 29,434	$ 30,814
Bonus/commission		12	103	108
Total	94	$ 28,570	$ 29,537	$ 30,922
PLANT SIZES				
1-99 employees				
Base salary		$ -	$ -	$ -
Bonus/commission		-	-	-
Total	-	$ -	$ -	$ -
100-249 employees				
Base salary		$ 31,139	$ 30,855	$ 32,342
Bonus/commission	-		63	66
Total	24	$ 31,139	$ 30,918	$ 32,408
250-499 employees				
Base salary		$ 30,179	$ 30,964	$ 32,407
Bonus/commission		16	141	148
Total	24	$ 30,195	$ 31,105	$ 32,555
500 & more employees				
Base salary		$ 25,804	$ 27,838	$ 29,196
Bonus/commission		15	102	107
Total	46	$ 25,819	$ 27,940	$ 29,303
TOTAL SAMPLE SIZE	94			

EXHIBIT P

REGIONAL SALARY INFORMATION



PLANT SIZES